



Title: Title I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 09–35, Wisconsin State Income Tax Withholding

Date: September 25, 2009

To: Holders of TAXES (State of Wisconsin only)
Personnel User Groups
T&A Contact Points in Wisconsin

Beginning with wages paid for Pay Period 25, the National Finance Center (NFC) will change the income tax withholding tables for the state of Wisconsin.

No action on the part of the employee or the personnel office is necessary.

To view the updated tax formula, go to NFC's Home Page (www.nfc.usda.gov) and click the **Publications** link at the top of the page. At the Publications page right-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes to the tax formula are identified by "►◄".

For questions about NFC processing, contact the Payroll/Personnel Call Center at **504–255–4630**.

 for

JOHN S. WHITE, Acting Director
Government Employees Services Division

Wisconsin State Income Tax Information

State Abbreviation: WI
State Tax Withholding State Code: 55
Acceptable Exemption Form: WT-4
Basis For Withholding: State Exemptions
Acceptable Exemption Data: S, M / Number of Exemptions
TSP Deferred: Yes
Special Coding: Determine the Total Number Of Allowances Claimed field as follows:
 First Position – Enter the employee's marital status indicated on the WT-4. S=Single and M=Married.
 Second and Third Positions – Enter the total number of exemptions claimed. If the number is less than 10, precede with a zero.
Additional Information: None

Withholding Formula ►(Effective Pay Period 25, 2009)◄

1. Subtract the biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the annual wages.
5. Determine the standard deduction by applying the following guideline and subtract this amount from the annual wages.

If the Employee is Single and Annual Wages Are:

Over:	But Not Over
\$ 0	\$ 10,620
10,620	43,953
43,953	and over

Then the Standard Deduction Is:

\$ 4,000	
4,000	– 12% x (Annual Wages – \$10,620)
0	

If the Employee is Married and Annual Wages Are:

Over:	But Not Over
\$ 0	\$ 14,950
14,950	42,450
42,450	and over

Then the Standard Deduction Is:

\$ 5,500	
5,500	– 20% x (Annual Wages – \$14,950)
0	

6. Apply the following guideline to determine the exemption allowance and subtract this amount from the result of step 3.

$$\text{Exemption Allowance} = \$400 \times \text{Number of Exemptions}$$

7. Apply the taxable income computed in step 4 to the following table to determine the Wisconsin tax withholding.

If the Taxable Wages Are:		Amount of Tax Is:			Of Excess
Over:	But Not Over:				Over:
\$ 0	\$ ▶9,960◀	\$ 0.00	plus 4.60%	\$ 0	
▶9,960	19,910	458.16	plus 6.15%	9,960	
19,910	149,330	1,070.09	plus 6.50%	19,910	
149,330	219,200	9,482.39	plus 6.75%	149,330	
219,200	and over	14,198.61	plus 7.75%	219,200◀	

8. Divide the annual Wisconsin tax withholding by 26 to obtain the biweekly Wisconsin tax withholding.